


Minnesota Department of Revenue

Revenue Notice # 19-01: Individual Income Tax – Late Filing Penalty - Revocation of Revenue Notice # 01-08

Revenue Notice # 01-08 is hereby revoked.

Revenue Notice # 01-08 stated that the Department would treat an individual income tax return that was filed within 6 months after the statutory due date (April 15th) as having been filed with an extension for purposes of applying the late filing penalty. Under the revenue notice, a return filed within 6 months after the statutory due date was not subject to the late filing penalty enacted in 2001 in *Minnesota Statutes*, section 289A.60, subdivision 2. An amendment to *Minnesota Statutes*, section 289A.60, subdivision 2, enacted in 2002, expressly provided that an individual income tax return that was filed within 6 months after the statutory due date was not subject to the late filing penalty. The 2002 change to *Minnesota Statutes*, section 289A.60, subdivision 2, superseded Revenue Notice # 01-08 and made it obsolete.

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Lee Ho, Deputy Commissioner